

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE

In re:)	
SOUTHEAST WAFFLES, LLC)	Case No. 08-07552
dba WAFFLE HOUSE,)	Chapter 11
Debtor.)	Judge Lundin
)	
SOUTHEAST WAFFLES, LLC,)	
)	
Movant,)	Contested Matter
)	Debtor's Objection to Claim
v.)	of Internal Revenue Service
)	
INTERNAL REVENUE SERVICE,)	
)	
Respondent.)	

ORDER ON MOTION FOR PARTIAL SUMMARY JUDGMENT
FILED BY THE INTERNAL REVENUE SERVICE

This matter is before the Court of the Internal Revenue Service's motion for partial summary judgment. The debtor filed a response in opposition to the Service's motion on April 13, 2010, and oral argument was heard on April 27, 2010. Based on the stipulated facts in the record, the argument of counsel and for the reasons stated in open Court, it is hereby

ORDERED THAT the procedures set forth in Treas. Reg. § 31.6402(a)-2 are applicable to Debtor; and it is further

ORDERED that the applicable limitations period set forth in I.R.C. § 6511 has expired for periods prior to 2005.

This order was signed as indicated on the top of the first page.

APPROVED FOR ENTRY:

EDWARD MEACHAM YARBROUGH
United States Attorney
Middle District of Tennessee

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